

**AMENDED RETURN**, check the box. ☐  
See instructions, page 13 for the reasons  
for amending and enter the number. ☐

State Use Only

For calendar year 2008, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

PLEASE PRINT OR  
TYPE

Your first name and initial  
Spouse's first name and initial  
Mailing address  
City, State, and Zip Code

Last name  
Last name

Your Social Security Number (required)

Spouse's Social Security Number (required)

☐ Taxpayer deceased  
in 2008  
☐ Spouse deceased  
in 2008

Do you need Idaho  
income tax forms  
mailed to you next year?  
☐ Yes ☐ No

If you or your spouse are nonresident aliens for federal purposes, check here. ☐

**Residency status**

Check one for yourself and one  
for your spouse if a joint return.

1. Yourself  
2. Spouse

Resident

Idaho Resident on Active Military Duty

Nonresident

Part-Year Resident

Military Nonresident

1 ☐  
2 ☐

2 ☐  
3 ☐

3 ☐  
4 ☐

4 ☐  
5 ☐

5 ☐

Full months in Idaho this year ☐ Yourself ☐ Spouse

Indicate current state of residence. ☐ Yourself ☐ Spouse

**FILING STATUS.** If filing married joint or separate return, enter spouse's name and Social Security number above.

1. ☐ Single 2. ☐ Married filing joint return 3. ☐ Married filing separate return 4. ☐ Head of household 5. ☐ Qualifying widow(er)

**6. EXEMPTIONS.**

If someone can claim you as a  
dependent, leave box 6a blank. Enter "1" in boxes 6a,  
and 6b, if they apply.

Yourself a. ☐  
Spouse b. ☐

c. List your dependents. If more than four dependents, continue on Form 39NR.  
Enter the total number here \_\_\_\_\_ c. ☐

First name	Last name	Social Security Number

**Election campaign fund**

I want \$1 of my income tax to go to the Idaho  
Election Campaign Fund (\$2 on joint return).

7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution <input type="checkbox"/>	<input type="checkbox"/>	Republican <input type="checkbox"/>	<input type="checkbox"/>
Democratic <input type="checkbox"/>	<input type="checkbox"/>	No Specific <input type="checkbox"/>	<input type="checkbox"/>
Libertarian <input type="checkbox"/>	<input type="checkbox"/>	None <input type="checkbox"/>	<input type="checkbox"/>

d. Total exemptions. Add lines 6a through 6c. Must match federal return ..... d. ☐

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

**IDAHO INCOME. See instructions, page 14.**

9. Wages, salaries, tips, etc. Attach Form(s) W-2 .....  
10. Taxable interest income .....  
11. Dividend income .....  
12. Alimony received .....  
13. Business income or (loss). Attach federal Schedule C or C-EZ .....  
14. Capital gain or (loss). If required, attach federal Schedule D .....  
15. Other gains or (losses). Attach federal Form 4797 .....  
16. IRA distributions (taxable amount) .....  
17. Pensions and annuities (taxable amount) .....  
18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E .....  
19. Farm income or (loss). Attach federal Schedule F .....  
20. Unemployment compensation .....  
21. Other income. Attach explanation .....  
22. TOTAL INCOME. Add lines 9 through 21 .....

**Idaho Amounts**

9	00
10	00
11	00
12	00
13	00
14	00
15	00
16	00
17	00
18	00
19	00
20	00
21	00
22	00

**IDAHO ADJUSTMENTS. See instructions, page 14.**

23. Deductions for IRAs and health savings account .....  
24. Moving expenses. Attach federal Form 3903 .....  
25. Deductions for self-employment tax, health insurance, and qualified retirement plans .....  
26. Penalty on early withdrawal of savings .....  
27. Other deductions. See instructions .....  
28. TOTAL ADJUSTMENTS. Add lines 23 through 27 .....  
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22

23	00
24	00
25	00
26	00
27	00
28	00
29	00

If you have an NOL and are electing to forego the carryback period, check here ☐

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.  
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

SIGN  
HERE

Your signature  
Spouse's signature (if a joint return, BOTH MUST SIGN)

Date  
Daytime phone

Paid preparer's signature

Preparer's EIN, SSN, or PTIN

Address and phone number

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY  
OF YOUR FEDERAL RETURN.



8 1 7 0 9 5

		Column A - Total		Column B - Idaho	
	30. Enter amount from federal Form 1040, line 37, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B .....	30	00		00
	31. Additions from Form 39NR, Part A, line 4. Attach Form 39NR .....	31	00		00
	32. Income after additions. Add lines 30 and 31 .....	32	00		00
	33. Subtractions from Form 39NR, Part B, line 26. Attach Form 39NR .....	33	00		00
	34. TOTAL ADJUSTED INCOME. Subtract line 33 from line 32 .....	34	00		00
35. a. Check if age 65 or older ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse      b. Check if blind ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 40 and 64 <input type="checkbox"/>					
<b>Standard Deduction For Most People</b>  Single or Married filing Separately: \$5,450  Head of Household: \$8,000  Married filing Jointly or Qualifying Widow(er): \$10,900	36. Itemized deductions. Attach federal Schedule A. Federal limits apply .....	36			00
	37. All state and local income or general sales taxes included on federal Schedule A, line 5 .....	37			00
	38. Subtract line 37 from line 36 .....	38			00
	39. Standard deduction. See instructions, page 15, if you checked any boxes on line 35. ....	39			00
	40. Multiply <b>\$3,500</b> by the number of exemptions claimed on line 6d. Federal limits apply .....	40			00
	41. Add line 40 and the LARGER of line 38 or line 39 .....	41			00
	42. Idaho percentage. Divide line 34, Column B, by line 34, Column A .....	42			%
	43. Multiply amount on line 41 by the percentage on line 42 and enter the result here .....	43			00
	44. Idaho taxable income. Subtract line 43 from line 34, Column B .....	44			00
	45. TAX from tables or rate schedule. See instructions, page 35 .....	45			00
OTHER TAXES	46. Income tax paid to other states. Attach Form 39NR and other state returns .....	46			00
	47. Credit for contributions to Idaho educational entities .....	47			00
	48. Credit for contributions to Idaho youth and rehabilitation facilities .....	48			00
	49. Credit for live organ donation expenses .....	49			00
	50. Total business income tax credits from Form 44, Part I, line 12. Attach Form 44 .....	50			00
	51. Line 45 minus lines 46 through 50. If less than zero, enter zero .....	51			00
	52. Fuels tax due. Attach Form 75 .....	52			00
	53. Sales/Use tax due on mail order, Internet, and other nontaxed purchases .....	53			00
	54. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Attach Form 44 .....	54			00
	55. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER .....	55			00
DONATIONS	56. Permanent building fund. Check the box if you are receiving Idaho public assistance payments ..... <input type="checkbox"/>	56		10	00
	57. TOTAL TAX. Add lines 51 through 56 .....	57			00
PAYMENTS	I wish to donate to: 58. Idaho Guard and Reserve Family Support .....				
	59. Children's Trust/Child Abuse Prevention ..... 60. Special Olympics Idaho .....				
	61. American Red Cross of Greater Idaho ..... 62. Nongame Wildlife Conservation .....				
	63. TOTAL TAX PLUS DONATIONS. Add lines 57 through 62 .....				
	64. Grocery credit. See instructions, page 18. Computed Amount (from worksheet) ..... <input type="checkbox"/>				
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 64. <input type="checkbox"/>				
	To receive your grocery credit, enter the computed amount on line 64 .....	64		00	
65. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39NR .....	65		00		
66. Special fuels tax refund ..... Gasoline tax refund ..... Attach Form 75	66		00		
67. Idaho income tax withheld. Attach Form(s) W-2 .....	67		00		
68. 2008 Form 51 payment(s) and amount applied from 2007 return .....	68		00		
69. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 64 through 68 .....	69		00		
TAX DUE	70. TAX DUE. Subtract line 69 from line 63 .....	70			00
	71. Penalty ..... Interest from the due date ..... Enter total. <input type="checkbox"/>	71			00
	72. TOTAL DUE. Add lines 70 and 71 .....	72			00
REFUND	73. OVERPAID. Line 69 minus lines 63 and 71 .....	73			00
	74. REFUND. Amount of line 73 to be refunded to you .....	74			00
	75. ESTIMATED TAX. Amount of line 73 to be applied to your 2009 estimated tax .....	75			00
76. DIRECT DEPOSIT. See instructions, page 20.					
Routing No. <input type="text"/> Account No. <input type="text"/> Type of <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
AMENDED	77. Total tax due (line 72) or overpayment (line 73) .....	77			00
	78. Refund from original return plus additional refunds .....	78			00
	79. Tax paid with original return plus additional tax paid .....	79			00
	80. Amended tax due or refund. Add lines 77 and 78, less line 79 ...	80			00



8 1 7 2 9 5